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MADRAS.

ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1944-5 (Accounts)

To 1946-7 (Budget)

A 141

FINANCE DEPARTMENT,
MADRAS,
March 1946.

D. W. DODWELL,
Secretary to the Government of Madras.

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Price, 6 annas

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1944-5. (3)	Budget Estimate, 1945-6. (4)	Revised Estimate, 1945-6. (5)	Budget Estimate, 1946-7. (6)
		RS.	RS.	RS.	RS.
Revenue.					
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	3,98,40,000	3,60,60,000	3,40,50,000	2,94,60,000
LAND REVENUE ..	A	5,49,18,235	5,76,92,000	5,32,86,700	5,63,12,000
PROVINCIAL EXCISE ..	A	12,77,88,556	14,10,82,200	16,52,57,700	13,00,00,000
STAMPS	A	3,21,98,202	3,22,52,500	3,42,98,300	3,32,63,800
FOREST	A	1,43,47,472	1,29,60,500	1,43,66,100	1,17,61,800
REGISTRATION	A	66,16,404	56,26,700	68,86,000	69,08,000
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	77,61,383	72,46,600	88,18,900	90,19,000
OTHER TAXES AND DUTIES.	A	6,35,01,710	5,74,21,000	6,90,03,200	6,83,36,100
TOTAL—PRINCIPAL HEADS ..		34,69,71,962	35,03,41,500	38,59,66,900	34,50,60,700
IRRIGATION (NET) ..	A	2,42,66,732	2,16,54,900	2,20,04,000	2,30,91,100
INTEREST RECEIPTS ..	A	51,36,407	88,01,800	94,81,900	89,52,700
CIVIL ADMINISTRATION ..	A	2,02,02,626	1,70,52,200	2,09,62,100	2,06,76,800
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	21,76,491	37,64,600	49,15,600	41,17,800
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	49,04,500	52,44,500	53,31,600	60,67,200
MISCELLANEOUS ..	A	48,87,493	40,63,500	47,40,400	49,10,200
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	17,748	15,200	15,800	15,800
EXTRAORDINARY ITEMS ..	A	38,09,034	15,90,900	28,85,500	15,14,500
TOTAL—REVENUE ..	A	41,23,72,993	41,25,29,100	45,63,03,800	41,44,06,800
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	..
GRAND TOTAL ..		41,23,72,993	41,25,29,100	45,63,03,800	41,44,06,800

Expenditure on revenue account.	For details *vide* Statement.	Accounts, 1944-5.	Budget Estimate, 1945-6.	Revised Estimate, 1945-6.	Budget Estimate, 1946-7.
(7)	(8)	(9)	(10)	(11)	(12)
		RS.	RS.	RS.	RS.
Expenditure on Revenue Account.					
Direct Demands on the Revenue	B	2,80,52,508	2,83,89,300	3,29,43,000	3,66,70,400
Irrigation	B	1,79,83,668	1,52,40,000	1,72,01,900	1,58,59,200
Debt Services	B	— 13,17,205	33,10,400	43,23,800	10,52,500
Civil Administration ..	B	14,97,53,356	16,66,10,200	19,37,75,900	21,17,96,800
Civil Works and Miscellaneous Public Improvements—					
Civil Works	B	1,52,71,863	2,03,34,700	3,62,19,400	5,63,10,600
Electricity Schemes—					
Interest on Capital outlay on Electricity Schemes and other Revenue Expenditure ..	B	35,34,155	37,76,400	37,53,300	43,70,600
Miscellaneous	B	2,47,91,612	3,51,36,900	3,52,94,700	4,68,78,600
Extraordinary Items ..	B	17,42,47,873	13,17,16,400	13,27,49,800	3,53,00,000
Total—Expenditure on Revenue Account ..	B	41,23,17,830	40,45,14,300	45,62,61,800	40,82,38,700
Excess of Revenue over Expenditure or **Surplus** ..	B	55,163	80,14,800	42,000	61,68,100
GRAND TOTAL ..		41,23,72,993	41,25,29,100	45,63,03,800	41,44,06,800

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1944–5. (3)	Budget Estimate, 1945–6. (4)	Revised Estimate, 1945–6. (5)	Budget Estimate, 1946–7. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	55,163	80,14,800	42,000	61,68,100
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	1,10,00,000	..	3,00,00,000	..
FLOATING DEBT (INCURRED).	C	1,34,00,000	4,00,00,000	3,50,00,000	3,50,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	13,20,444	12,17,500	15,77,800	16,71,700
DEPOSITS AND ADVANCES (NET)	C	44,24,349	1,01,47,300	..	4,03,84,200
TOTAL—DEBT, DEPOSITS AND ADVANCES ..	C	3,01,44,793	5,13,64,800	6,65,77,800	7,70,55,900
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	3,24,476	1,00,300	..	..
REMITTANCES (NET) ..	C	..	11,00,000	6,63,000	..
Total—Receipts ..		**3,05,24,432**	**6,05,79,900**	**6,72,82,800**	**8,32,24,000**
Opening Cash Balance ..		**1,41,27,161**	**61,98,461**	**1,65,70,105**	**50,63,105**
Grand Total ..		**4,46,51,593**	**6,67,78,361**	**8,38,52,905**	**8,82,87,105**

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1944–5. (3)	Budget Estimate, 1945–6. (4)	Revised Estimate, 1945–6. (5)	Budget Estimate, 1946–7. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	3,12,683	77,03,600	23,04,500	1,26,47,100
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	6,16,173	13,72,100	10,54,200	15,55,300
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	2,00,763	3,39,900	3,26,300	8,50,600
apital Outlay on Electricity Schemes ..	C	29,87,960	81,46,100	93,45,600	1,98,89,100
. Payments of Commuted Value of Pensions ..	C	..	100	..	100
A. Capital Outlay on Provincial Schemes of State Trading ..	C	..	100	..	100
otal—Capital Account Disbursements ..		41,17,579	1,75,61,900	1,30,30,600	3,49,42,300
t, Deposits and Advances.					
ermanent Debt (Discharged)	C	5,80,000	5,25,000	3,98,000	8,40,000
loating Debt (Discharged)	C	1,34,00,000	4,00,00,000	3,50,00,000	3,50,00,000
oans from the Central Government (Net Discharged)	C	97,95,227	36,80,600	3,10,600	7,39,600
nfunded Debt (Net Discharged)	C	..	..	..	..
Deposits and Advances (Net)	C	..	..	2,69,44,100	..
otal—Debt, Deposits and Advances		2,37,75,227	4,42,05,600	6,26,52,700	3,65,79,600
oans and Advances by the Provincial Government (net Disbursements) ..		..	..	31,06,500	99,36,500
Remittances (Net) ..	C	1,88,682	..	..	16,20,000
Total—Disbursements ..		**2,80,81,488**	**6,17,67,500**	**7,87,89,800**	**8,30,78,400**
Closing Cash Balance ..		**1,65,70,105**	**50,10,861**	**50,63,105**	**52,08,705**
Grand Total ..		**4,46,51,593**	**6,67,78,361**	**8,38,52,905**	**8,82,87,105**

Major Head Number. (1)	Major Head. (2)	Accounts, 1944-5. (3)	Revised Estimate, 1945-6. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1945-6. (5)	Budget Estimate, 1946-7. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1945-6. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	TAXES ON INCOME OTHER THAN CORPORATION TAX.	3,98,40,000	3,40,50,000	— 20,10,000	2,94,60,000	— 45,90,000
VII	LAND REVENUE ..	5,49,18,235	5,32,86,700	—44,05,300	5,63,12,000	+ 30,25,300
VIII	PROVINCIAL EXCISE ..	12,77,88,556	16,52,57,700	+ 2,41,75,500	13,00,00,000	— 3,52,57,700
IX	STAMPS ..	3,21,98,202	3,42,98,300	+ 20,45,800	3,32,63,800	— 10,34,500
X	FOREST	1,43,47,472	1,43,66,100	+ 14,05,600	1,17,61,800	— 26,04,300
XI	REGISTRATION	66,16,404	68,86,000	+ 12,59,300	69,08,000	+ 22,000
XII	RECEIPTS UNDER MOTOR VEHICLES ACTS ..	77,61,383	88,18,900	+ 15,72 300	90,19,000	+ 2,00,1[illegible]
XIII	OTHER TAXES AND DUTIES.	6,35,01,710	6,90,03,200	+ 1,15,82,200	6,83,36,100	— 6,67,[illegible]
	TOTAL—A ..	34,69,71,962	38,59,66,900	+ 3,56,25,400	34,50,60,700	— 4,09,06,[illegible]
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— GROSS RECEIPTS ..	1,96,66,394	1,88,40,100	+ 13,49,000	1,90,01,000	+ 1,6[illegible]
	Deduct—WORKING EXPENSES	— 66,36,178	— 69,93,200	—15,71,100	—59,45,100	+10,48,1[illegible]
	NET RECEIPTS ..	1,30,30,216	1,18,46,900	— 2,22,100	1,30,55,900	+ 12,09,0[illegible]
XVIII	IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT ..	1,12,36,516	1,01,57,100	+ 5,71,200	1,00,35,200	— 1,21,9[illegible]
	TOTAL—C ..	2,42,66,732	2,20,04,000	+ 3,49,100	2,30,91,100	+ 10,87,1[illegible]
	D. Debt Services.					
XX	INTEREST	51,36,407	94,81,900	+ 6,80,100	89,52,700	— 5,29,20[illegible]
	TOTAL—D ..	51,36,407	94,81,900	+ 6,80,100	89,52,700	— 5,29,2[illegible]
	F. Civil Administration.					
XXI	ADMINISTRATION OF JUSTICE	45,72,319	50,76,000	+ 17,22,900	46,18,200	— 4,57,8[illegible]
XXII	JAILS AND CONVICT SETTLEMENTS ..	14,86,256	13,39,900	+ 2,80,100	12,25,600	— 1,14,3[illegible]
XXIII	POLICE	10,27,441	12,22,100	+ 3,33,700	11,95,100	— 27,00[illegible]
XXVI	EDUCATION	12,22,634	17,16,300	+ 5,90,400	13,03,200	— 4,13,1[illegible]
XXVII	MEDICAL	15,77,524	15,31,300	+ 35,500	14,64,000	— 67,3[illegible]
XXVIII	PUBLIC HEALTH ..	4,36,202	5,79,100	+ 3,12,500	4,55,200	— 1,23,9[illegible]
XXIX	AGRICULTURE	12,08,213	15,29,300	— 3,23,000	22,27,100	+ 6,97,8[illegible]
	Carried over ..	1,15,30,589	1,29,94,000	+ 29,52,100	1,24,88,400	— 5,05,60[illegible]

Major Head Number. (1)	Major Head. (2)	Accounts, 1944–5. (3)	Revised Estimate, 1945–6. (4)	Increase (+) or decrease (—) as compared with Budget Estimate, 1945–6. (5)	Budget Estimate, 1946–7. (6)	Increase (+) or decrease (—) as compared with Revised Estimate, 1945–6. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	1,15,30,589	1,29,94,000	+ 29,52,100	1,24,88,400	— 5,05,600
	F. Civil Administration *—cont.*					
XXX	Veterinary	3,11,394	3,29,500	— 67,800	3,54,800	+ 25,300
XXXI	Co-operation	5,12,645	6,30,200	+ 2,20,100	5,43,900	— 86,300
XXXII	Industries	67,92,939	59,34,500	+ 7,00,700	62,33,800	+ 2,99,300
XXXVI	Miscellaneous Departments	10,55,059	10,73,900	+ 1,04,800	10,55,900	— 18,000
	Total—F ..	2,02,02,626	2,09,62,100	+ 39,09,900	2,06,76,800	— 2,85,300
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	21,76,491	49,15,600	+ 11,51,000	41,17,800	— 7,97,800
	Total—H ..	21,76,491	49,15,600	+ 11,51,000	41,17,800	—7,97,800
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes—					
	Gross Receipts ..	1,03,65,360	1,11,86,600	+ 5,01,400	1,21,38,500	+ 9,51,900
	Deduct—Working Expenses ..	— 54,60,860	— 58,55,000	—4,14,300	—60,71,300	— 2,16,300
	Total—I (Net Receipts).	49,04,500	53,31,600	+ 87,100	60,67,200	+ 7,35,600
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	3,78,828	4,05,800	+ 3,500	3,35,500	— 70,300
XLV	Stationery and Printing	7,75,108	11,45,900	+ 4,74,200	7,46,400	— 3,99,500
XLVI	Miscellaneous ..	37,33,557	31,88,700	+ 1,99,200	38,28,300	+ 6,39,600
	Total—J ..	48,87,493	47,40,400	+ 6,76,900	49,10,200	+ 1,69,800
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	Miscellaneous Adjustments between Central and Provincial Governments ..	17,748	15,800	+ 600	15,800	..
	Total—L ..	17,748	15,800	+ 600	15,800	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	15,819	14,000	+ 100	4,84,200	+ 4,70,200
LII-B	Civil Defence ..	37,93,215	28,71,500	+ 12,94,500	10,30,300	—18,41,200
	Total—M ..	38,09,034	28,85,500	+ 12,94,600	15,14,500	—13,71,000
	TOTAL—Revenue ..	**41,23,72,993**	**45,63,03,800**	+ 4,37,74,700	41,44,06,800	— 4,18,97,000
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**41,23,72,993**	**45,63,03,800**	+ 4,37,74,700	41,44,06,800	— 4,18,97,000

Major Head Number. (1)	Major Head. (2)	Accounts, 1944-5. Charged. (3)	Accounts, 1944-5. Authorised. (4)	Accounts, 1944-5. Total. (5)	Revised Estimate, 1945-6. Charged. (6)	Revised Estimate, 1945-6. Authorised. (7)	Revised Estimate, 1945-6. Total. (8)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
7	LAND REVENUE	*9,810*	25,67,133	25,76,943	*12,300*	27,19,500	27,31,800
8	PROVINCIAL EXCISE ..	*2,63,102*	43,43,764	46,06,866	*3,40,700*	47,73,500	51,14,200
9	STAMPS	*2,876*	11,63,288	11,66,164	*1,800*	12,36,100	12,37,900
10	FOREST	*5,81,459*	76,17,619	81,99,078	*6,28,600*	76,12,900	82,41,50
11	REGISTRATION	..	34,75,522	34,75,522	..	38,98,100	38,98,10
12	CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	*59,49,998*	2,50,591	62,00,589	*64,89,400*	2,69,100	67,58,5
13	OTHER TAXES AND DUTIES ..	*46,092*	17,81,254	18,27,346	*59,200*	49,01,800	49,61,
	TOTAL—A ..	*68,53,337*	2,11,99,171	2,80,52,508	*75,32,000*	2,54,11,000	3,29,43,
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.						
17	IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	*88,76,989*	..	88,76,989	*89,64,000*	..	89,64,
18	IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	*1,63,705*	85,99,209	87,62,914	*79,400*	75,81,600	76,61,0
19	CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	*9,289*	3,34,476	3,43,765	*8,900*	5,68,000	5,76,9
	TOTAL—C ..	*90,49,983*	89,33,685	1,79,83,668	*90,52,300*	81,49,600	1,72,01,9
	E. Debt Services.						
22	INTEREST ON DEBT AND OTHER OBLIGATIONS	*—62,43,039*	..	—62,43,039	*—57,66,800*	..	—57,66,8
23	APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	*49,25,834*	..	49,25,834	*1,00,90,600*	..	1,00,90,6
	TOTAL—E ..	*—13,17,205*	..	— 13,17,205	*43,23,800*	..	43,23,8
	F. Civil Administration.						
25	GENERAL ADMINISTRATION ..	*33,20,794*	2,81,15,002	3,14,35,796	*36,97,500*	3,91,09,800	4,28,07,3
27	ADMINISTRATION OF JUSTICE..	*22,37,181*	91,36,648	1,13,73,829	*23,98,400*	1,04,47,900	1,28,46,3
28	JAILS AND CONVICT SETTLEMENTS	*31,840*	61,79,195	62,11,035	*33,600*	61,06,800	61,40,4
29	POLICE	*10,06,234*	2,39,67,271	2,49,73,505	*10,83,000*	2,76,79,000	2,87,62,0
30B	PORTS AND PILOTAGE ..	..	29,640	29,640	..	5,00,000	5,00,0
36	SCIENTIFIC DEPARTMENTS ..	*1,918*	1,02,870	1,04,788	..	1,39,000	1,39,0
37	EDUCATION	*1,61,286*	3,64,54,387	3,66,15,673	*1,16,700*	4,81,19,100	4,82,35,8
38	MEDICAL	*1,85,175*	1,50,76,446	1,52,61,621	*1,91,500*	1,70,87,500	1,72,79,0
39	PUBLIC HEALTH	*25,112*	41,69,226	41,94,338	*51,300*	51,19,800	51,71,1
40	AGRICULTURE	*24,826*	47,86,013	48,10,839	*23,900*	79,91,500	80,15,4
	Carried over ..	*69,94,366*	12,80,16,698	13,50,11,064	*75,95,900*	16,23,00,400	16,98,96,3

ease (+) or ease (—) as npared with Budget Estimate, 1945–6.	Budget Estimate, 1946–7.			Increase (+) or decrease (—) as compared with Revised Estimate, 1945–6.	Grant number.
	Charged.	Authorised.	Total.		
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
1,88,100	*12,300*	27,65,700	27,78,000	+ 46,200	I
4,03,700	*3,33,900*	50,66,800	54,00,700	+ 2,86,500	II
21,700	..	12,32,000	12,32,000	— 5,900	III
14,85,600	*6,71,500*	73,80,900	80,52,400	— 1,89,100	IV
3,00,700	..	39,01,000	39,01,000	+ 2,900	V
10,07,500	*90,58,700*	3,54,300	94,13,000	+ 26,54,500	VI
1,61,400	*75,700*	58,17,600	58,93,300	+ 9,32,300	VII
45,53,700	*1,01,52,100*	2,65,18,300	3,66,70,400	+ 37,27,400	
1,15,000	*93,28,000*	..	93,28,000	+ 3,64,000	VIII
16,52,000	*37,300*	62,96,900	63,34,200	— 13,26,800	VIII
4,24,900	*2,000*	1,95,000	1,97,000	— 3,79,900	VIII
,61,900	*93,67,300*	64,91,900	1,58,59,200	— 13,42,700	
10,13,400	— *66,52,900*	..	— 66,52,900	— 8,86,100	
..	*77,05,400*	..	77,05,400	— 23,85,200	
10,13,400	*10,52,500*	..	10,52,500	— 32,71,300	
00,79,700	*39,61,600*	3,87,00,700	4,26,62,300	— 1,45,000	IX, X and XI
10,17,700	*25,53,200*	1,04,27,900	1,29,81,100	+ 1,34,800	XII
65,200	*34,200*	61,33,100	61,67,300	+ 26,900	XIII
40,55,000	*10,56,600*	2,78,83,700	2,89,40,300	+ 1,78,300	XIV
..	..	..	..	— 5,00,000	XXXI
1,700	..	1,22,900	1,22,900	— 16,100	XV
17,79,200	*1,07,000*	5,78,70,000	5,79,77,000	+ 97,41,200	XV
22,61,400	*1,83,400*	1,76,61,800	1,78,45,200	+ 5,66,200	XVI
4,78,700	*45,400*	65,84,400	66,29,800	+ 14,58,700	XVII
17,95,700	*23,200*	82,76,200	82,99,400	+ 2,84,000	XVIII
14,03,900	*79,64,600*	17,36,60,700	18,16,25,300	+1,17,29,000	

UNIVERSITY LIBRARY 17 APR 1946 MADRAS.

Major Head Number.	Major Heads.	Accounts, 1944-5.			Revised Estimate, 1945-6.		
		Charged.	Authorised.	Total.	Charged.	Authorised.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	*69,94,366*	12,80,16,698	13,50,11,064	*75,95,900*	16,23,00,400	16,98,96,3
	F. Civil Administration—*cont.*						
41	VETERINARY	*32,775*	19,75,741	20,08,516	*31,500*	26,49,400	26,80,
42	CO-OPERATION	*36,088*	21,68,252	22,04,340	*36,700*	33,10,200	33,46.
43	INDUSTRIES	*1,85,914*	63,28,458	65,14,372	*2,05,200*	77,44,700	79,49
43A	CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	..	..	..	..	23,14,800	23,14
44	AVIATION	..	..	..	..	..	..
44A	CAPITAL OUTLAY ON CIVIL AVIATION	..	..	..	..	..	..
47	MISCELLANEOUS DEPARTMENTS.	*38,623*	39,76,441	40,15,064	*35,100*	75,52,000	75,87
	TOTAL—F ..	*72,87,766*	14,24,65,590	14,97,53,356	*79,04,400*	18,58,71,500	19,37,
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	*4,21,189*	1,48,50,674	1,52,71,863	*6,60,300*	3,55,59,100	3,62,1
	TOTAL—H ..	*4,21,189*	1,48,50,674	1,52,71,863	*6,60,300*	3,55,59,100	3,62,1
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*33,85,773*	..	33,85,773	*36,46,800*	..	36,
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	..	1,48,382	1,48,382	..	1,06,500	1,0
	TOTAL—I ..	*33,85,773*	1,48,382	35,34,155	*36,46,800*	1,06,500	37,5
	J. Miscellaneous.						
54	FAMINE	..	3,53,339	3,53,339	..	13,16,900	13,
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*29,30,206*	1,01,29,371	1,30,59,577	*30,55,100*	1,06,07,200	1,36,6
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*68,923*	1,59,015	2,27,938	*1,73,100*	4,51,000	6,2
56	STATIONERY AND PRINTING ..	*3,91,025*	25,39,155	29,30,180	*3,88,900*	44,08,200	47,9
57	MISCELLANEOUS	*5,121*	82,15,457	82,20,578	*4,500*	1,48,89,800	1,48,94
	TOTAL—J ..	*33,95,275*	2,13,96,337	2,47,91,612	*36,21,600*	3,16,73,100	3,52,94
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	*21,400*	3,04,36,388	3,04,57,788	*31,300*	1,56,85,400	1,57,1
64A	TRANSFER TO REVENUE RESERVE FUND ..	..	12,36,00,000	12,36,00,000	..	10,00,00,000	10,00,
64B	CIVIL DEFENCE	*2,55,870*	1,99,34,215	2,01,90,085	*2,74,300*	1,67,58,800	1,70,3
	TOTAL—M ..	*2,77,270*	17,39,70,603	17,42,47,873	*3,05,600*	13,24,44,200	13,27,
	TOTAL—Expenditure on Revenue Account ..	***2,93,53,388***	**38,29,64,442**	**41,23,17,830**	***3,70,46,800***	**41,92,15,000**	**45,62,**
	Excess of Revenue over Expenditure or Surplus..	..	..	**55,163**	..	..	**+ 4**
	GRAND TOTAL	..	..	**41,23,72,993**	..	..	**45,63,**

crease (+) or crease (—) as mpared with Budget Estimate, 1945-6.	Budget Estimate, 1946-7. Charged.	Authorised.	Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1945-6.	Grant number.
(9)	(10)	(11)	(12)	(13)	(14)
RS.	RS.	RS.	RS.	RS.	
,14,03,900	*79,64,600*	17,36,60,700	18,16,25,300	+ 1,17,29,000	
4,26,200	*34,600*	29,58,900	29,93,500	+ 3,12,600	XIX.
10,02,600	*39,400*	51,79,100	52,18,500	+ 18,71,600	XX.
4,16,600	*1,85,000*	94,51,400	96,36,400	+ 16,86,500	XXI and XXII.
23,14,800	..	34,26,300	34,26,300	+ 11,11,500	XXI
..	..	..	..	..	XXIII.
..	..	..	..	..	
16,01,600	*38,000*	88,58,800	88,96,800	+ 13,09,700	
,71,65,700	*82,61,600*	20,35,35,200	21,17,96,800	+1,80,20,900	
,58,84,700	*9,19,000*	5,53,91,600	5,63,10,600	+ 2,00,91,200	XXIV, XXV and XXVI.
,58,84,700	*9,19,000*	5,53,91,600	5,63,10,600	+ 2,00,91,200	
11,600	*42,89,400*	..	42,89,400	+ 6,42,600	XXVII.
11,500	..	81,200	81,200	— 25,300	
23,100	*42,89,400*	81,200	43,70,600	+ 6,17,300	
83,100	*12,700*	1,39,87,300	1,40,00,000	+ 1,26,83,100	XXVIII.
4,32,700	*31,27,300*	1,19,11,600	1,50,38,900	+ 13,76,600	XXIX.
10,43,900	*1,28,000*	12,75,000	14,03,000	+ 7,78,900	
7,75,400	*3,20,700*	40,80,300	44,01,000	— 3,96,100	XXX.
76,700	*4,500*	1,20,31,200	1,20,35,700	— 28,58,600	XXXI.
1,57,800	*35,93,200*	4,32,85,400	4,68,78,600	+ 1,15,83,900	
50,97,000	*2,75,100*	2,90,88,100	2,93,63,200	+ 1,36,46,500	XXXI.
..	..	..	..	—10,00,00,000	
40 63,600	*27,100*	59,09,700	59,36,800	—1,10,96,300	XXXII.
10,33,400	*3,02,200*	3,49,97,800	3,53,00,000	— 9,74,49,800	
,17,47,500	***3,79,37,300***	**37,03,01,400**	**40,82,38,700**	**— 4,80,23,100**	
..	..	..	**+ 61,68,100**	..	
..	..	..	**41,44,06,800**	..	

Major and Minor Heads. (1)	Accounts, 1944-5. (2)	Revised Estimate, 1945-6. (3)	Budget Estimate, 1946-7. (4)
	RS.	RS.	RS.
RECEIPTS.			
EXCESS OF REVENUE OVER EXPENDITURE (FROM STATEMENT B)	55,163	+ 42,000	+ 61,68,100
N. PUBLIC DEBT INCURRED—			
I. PERMANENT DEBT	1,10,00,000	3,00,00,000	..
II. FLOATING DEBT—			
TREASURY BILLS	1,00,00,000	1,00,00,000	2,50,00,000
OTHER FLOATING LOANS	34,00,000	2,50,00,000	1,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	16,25,000	45,70,000	..
TOTAL ..	2,60,25,000	6,95,70,000	3,50,00,000
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	68,33,992	69,30,800	70,09,700
TOTAL ..	68,33,992	69,30,800	70,09,700
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	42,702	66,400	77,700
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	53,41,799	1,06,34,200	83,42,300
SINKING FUND INVESTMENT ACCOUNT ..	..	..	..
FAMINE RELIEF FUND	3,16,846	2,89,900	2,98,900
Carried over ..	57,01,347	1,09,90,500	87,18,900

Major and Minor Heads. (1)	Accounts, 1944–5. (2)	Revised Estimate, 1945–6. (3)	Budget Estimate, 1946–7. (4)
DISBURSEMENTS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE (FROM STATEMENT A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	3,12,683	23,04,500	1,26,47,100
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	6,16,173	10,54,200	15,55,300
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	2,00,763	3,26,300	8,50,600
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	29,87,960	93,45,600	1,98,89,100
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	..	..	100
85-A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	..	..	100
TOTAL ..	41,17,579	1,30,30,600	3,49,42,300
N. PUBLIC DEBT DISCHARGED—			
I. PERMANENT DEBT	5,80,000	3,98,000	8,40,000
II. FLOATING DEBT—			
TREASURY BILLS	1,00,00,000	1,00,00,000	2,50,00,000
OTHER FLOATING LOANS	34,00,000	2,50,00,000	1,00,00,000
III. LOANS FROM THE CENTRAL GOVERNMENT ..	1,14,20,227	48,80,600	7,39,600
TOTAL ..	2,54,00,227	4,02,78,600	3,65,79,600
O. UNFUNDED DEBT—			
STATE PROVIDENT FUNDS	55,13,548	53,53,000	53,38,000
TOTAL ..	55,13,548	53,53,000	53,38,000
P. DEPOSITS AND ADVANCES—			
I. DEPOSITS BEARING INTEREST—			
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	2,455	500	300
II. DEPOSITS NOT BEARING INTEREST—			
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS) ..	6,04,363	4,32,000	8,40,000
SINKING FUND INVESTMENT ACCOUNT ..	37,16,466	43,80,000	58,10,200
FAMINE RELIEF FUND	4,31,040	2,75,800	3,00,000
Carried over ..	47,54,324	50,88,300	69,50,500

Major and Minor Heads. (1)	Accounts, 1944–5. (2)	Revised Estimate, 1945–6. (3)	Budget Estimate, 1946–7. (4)
	RS.	RS.	RS.
Brought forward ..	57,01,347	1,09,90,500	87,18,900
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. DEPOSITS NOT BEARING INTEREST—*cont.*			
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	10,04,072	10,00,000	20,00,000
PROVINCIAL ROAD FUND—OTHER ACCOUNT.	9,83,823	8,000	..
REVENUE RESERVE FUND	12,38,15,816	10,22,73,000	57,00,000
DEPRECIATION RESERVE FUND—ELECTRICITY.	12,86,200	13,33,700	14,97,400
SPECIAL RESERVE FUND—ELECTRICITY ..	5,14,456	5,33,500	5,99,000
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	..	74,400	74,400
DEPOSITS OF LOCAL FUNDS—			
DISTRICT FUNDS	5,62,96,873	6,20,40,000	6,00,40,000
MUNICIPAL AND OTHER FUNDS ..	3,45,46,680	3,80,39,000	3,75,05,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—			
CIVIL DEPOSITS	26,41,93,628	17,48,46,000	19,56,82,000
OTHER ACCOUNTS—			
SUBVENTIONS FROM CENTRAL ROAD FUND.	11,19,782	13,71,000	14,35,000
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	6,592	6,900	4,600
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	33,279	1,13,000	1,24,200
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	3,54,712	2,16,000	1,38,700
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS	23,118	23,000	23,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	28,820	28,800	28,800
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	74,280	74,200	74,200
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	..	62,100	14,300
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS ..	..	..	..
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON	11,71,800	91,700	59,900
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION..	42,574	..	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE CENTRAL GOVERNMENT FOR DEVELOPMENT OF BANANA FIBRE	..	3,800	..
Carried over ..	49,11,97,852	39,31,28,600	31,37,19,400

Major and Minor Heads. (1)	Accounts, 1944-5. (2)	Revised Estimate, 1945-6. (3)	Budget Estimate, 1946-7. (4)
	RS.	RS.	RS.
Brought forward ..	47,54,324	50,88,300	69,50,500
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. DEPOSITS NOT BEARING INTEREST—*cont.*			
FUND FOR THE DEVELOPMENT OF RURAL WATER-SUPPLY	12,43,381	16,78,700	15,12,500
PROVINCIAL ROAD FUND—OTHER ACCOUNT.	9,21,177	12,00,000	4,91,600
REVENUE RESERVE FUND INVESTMENT ACCOUNT	73,15,801	12,49,08,000	10,50,00,000
DEPEECIATION RESERVE FUND—ELECTRICITY.	13,03,938	13,33,300	14,86,500
SPECIAL RESERVE FUND—ELECTRICITY ..	5,09,348	5,36,300	6,01,600
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	1	3,000	24,300
DEPOSITS OF LOCAL FUNDS—DISTRICT FUNDS	5,48,91,433	6,10,30,000	6,00,30,000
MUNICIPAL AND OTHER FUNDS	3,32,10,034	3,82,32,000	3,65,81,000
DEPARTMENTAL AND JUDICIAL DEPOSITS—CIVIL DEPOSITS	24,40,11,162	18,69,72,000	20,60,19,000
OTHER ACCOUNTS—SUBVENTIONS FROM CENTRAL ROAD FUND.	11,70,238	13,71,000	14,34,700
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	58,621	44,200	17,000
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	34,829	1,13,000	1,24,200
DEPOSIT ACCOUNT OF THE GRANT BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	3,18,596	2,40,500	1,38,600
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENTS	20,755	23,000	23,000
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY ..	27,242	28,000	28,800
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	75,099	92,800	74,200
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE FUND	..	62,100	14,300
DEPOSIT ACCOUNT OF GRANTS FOR THE RELIEF OF GROUNDNUT CULTIVATORS ..	2,87,634	4,31,200	8,300
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR GRANT OF BONUS FOR GROWING FOOD CROPS IN LIEU OF COTTON	9,648	91,700	59,900
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION ..	22,013	35,100	..
DEPOSIT ACCOUNT OF GRANT MADE BY THE CENTRAL GOVERNMENT FOR DEVELOPMENT OF BANANA FIBRE	..	3,800	..
Carried over ..	35,01,85,274	42,35,18,000	42,06,20,000

Major and Minor Heads. (1)	Accounts, 1944-5. (2)	Revised Estimate, 1945-6. (3)	Budget Estimate, 1946-7. (4)
	RS.	RS.	RS.
Brought forward ..	49,11,97,852	39,31,28,600	31,37,19,400
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	82,05,574	69,53,500	67,21,000
PERMANENT ADVANCES	62,646	1,00,000	25,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	..
ACCOUNTS WITH THE RESERVE BANK ..	58,166	50,000	50,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	11,79,48,154	12,52,24,000	15,80,00,000
OTHER SUSPENSE ACCOUNTS	38,94,283	50,05,000	55,05,000
CHEQUES AND BILLS	4,04,70,846	4,40,13,000	4,35,48,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	3,45,027	6,32,000	6,32,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	5,80,000	3,98,000	8,40,000
TOTAL ..	66,27,62,548	57,55,04,100	52,90,40,400
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	1,00,00,203	1,03,48,100	1,00,35,500
LOANS TO GOVERNMENT SERVANTS ..	19,816	32,900	27,600
TOTAL ..	1,00,20,019	1,03,81,000	1,00,63,100
S. REMITTANCES—			
CASH REMITTANCES	63,39,67,902	67,06,60,000	69,61,00,000
RESERVE BANK OF INDIA REMITTANCES ..	— 1,97,325	— 1,60,000	..
ADJUSTING ACCOUNT WITH RAILWAYS	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS ...	— 1,37,347	4,37,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	— 51,320	51,000	..
TOTAL ...	63,35,81,910	67,09,88,000	69,61,00,000
TOTAL—RECEIPTS ..	**1,33,92,78,632**	**1,33,34,15,900**	**1,28,33,81,300**
V. Opening Cash Balance ..	**1,41,27,161**	**1,65,70,105**	**50,63,105**
GRAND TOTAL ..	**1,35,34,05,793**	**1,34,99,86,005**	**1,28,84,44,405**

Major and Minor Heads. (1)	Accounts, 1944-5. (2)	Revised Estimate, 1945-6. (3)	Budget Estimate, 1946-7. (4)
	RS.	RS.	RS.
Brought forward ..	35,01,85,274	42,35,18,000	42,06,20,000
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	73,11,558	72,08,000	63,57,300
PERMANENT ADVANCES	41,815	42,000	35,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	..
ACCOUNTS WITH THE RESERVE BANK ..	50,819	55,000	45,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	25,30,19,024	11,97,08,000	1,00,00,000
OTHER SUSPENSE ACCOUNTS	55,20,558	60,05,000	50,05,000
CHEQUES AND BILLS	4,04,32,812	4,38,13,000	4,37,48,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	3,23,680	6,32,000	6,32,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	14,52,659	14,67,200	22,13,900
TOTAL ..	65,83,38,199	60,24,48,200	48,86,56,200
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	96,63,910	1,34,40,300	1,99,54,600
LOANS TO GOVERNMENT SERVANTS	31,633	47,200	45,000
TOTAL ..	96,95,543	1,34,87,500	1,99,99,600
S. REMITTANCES—			
CASH REMITTANCES	63,31,80,697	67,11,60,000	69,77,20,000
RESERVE BANK OF INDIA REMITTANCES ..	5,17,915	— 7,78,000	..
ADJUSTING ACCOUNT WITH RAILWAYS ..	..	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS.	72,126	— 57,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT ..	— 146	..	..
TOTAL ..	63,37,70,592	67,03,25,000	69,77,20,000
TOTAL—DISBURSEMENTS ..	**1,33,68,35,688**	**1,34,49,22,900**	**1,28,32,35,700**
V. Closing Cash Balance ..	**1,65,70,105**	**50,63,105**	**52,08,705**
GRAND TOTAL ..	**1,35,34,05,793**	**1,34,99,86,005**	**1,28,84,44,405**

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